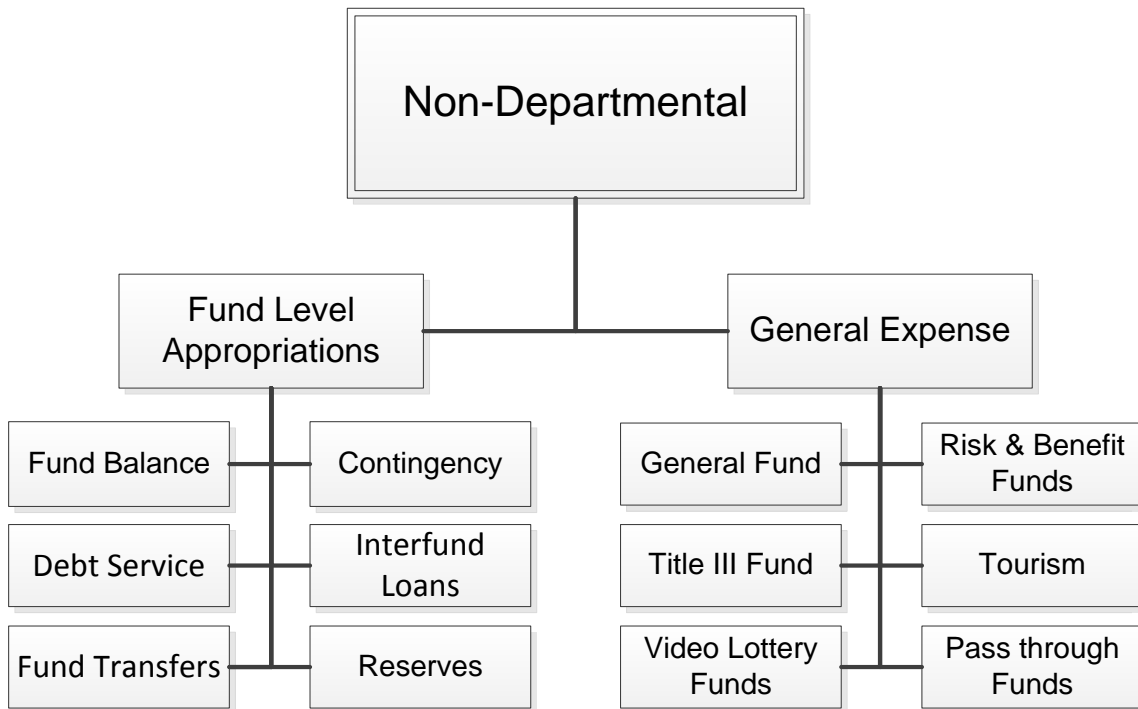


Non-Departmental Budget

The County's Non-Departmental Budget consists of:

- 1) Fund level appropriations pursuant to Local Budget Law consisting of Fund Balance, Contingency, Debt Services, Interfund Loans, Fund Transfers and Reserves; and
- 2) General Expense - which is a consolidation of non-departmental mandated and essential payments and services which cannot otherwise be allocated to individual departments. These include General Fund expenditures including County intergovernmental dues and payments, legal advertising, Metro Television, the General Fund reserve as well as the Self Insurance (Risk) and Benefit Funds, Tourism, Video Lottery, Federal Title III Fund and pass through funds within the County School Fund, State Court Security Fund and Extension Service Levy Fund.



Non-Departmental

Fund Balance - represents the anticipated beginning fund balance that remains available for current or future appropriation. Fund Balance provides for cash flow requirements during the fiscal year and is many times the source of funds for the required Fund reserve.

| FUND BALANCE BY FUND | | | | | |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| Name | FY 16-17 Actuals | FY 17-18 Actuals | FY 18-19 Cur Budget | FY 19-20 Proposed | \$ Chng from Curr |
| GENERAL | | | | | |
| 124: General | \$16,584,573 | \$15,131,891 | \$24,624,349 | \$25,726,055 | 1,101,706 |
| SPECIAL REVENUE | | | | | |
| 216: Parks & Open Spaces | \$1,211,210 | \$634,798 | \$1,347,852 | \$710,011 | (637,841) |
| 222: Law Library | 236,346 | 206,290 | 362,518 | 412,293 | 49,775 |
| 225: Road | 27,930,047 | 26,965,903 | 32,744,166 | 34,826,710 | 2,082,544 |
| 231: Liquor Law Enforcement | 64,009 | 78,482 | 65,540 | 73,600 | 8,060 |
| 240: Public Land Corners Presrv | 805,218 | 685,646 | 873,656 | 863,767 | (9,889) |
| 241: County School | 2,377 | 63,054 | 207,033 | 0 | (207,033) |
| 242: Extension Services Levy | 1,187 | 0 | 3,035 | 0 | (3,035) |
| 244: County Clerk Records | 300,914 | 303,791 | 281,960 | 241,752 | (40,208) |
| 250: Title III Projects | 2,922,164 | 3,619,065 | 3,523,180 | 3,851,344 | 328,164 |
| 260: Special Revenue | 10,920,549 | 10,991,528 | 12,281,455 | 12,623,726 | 342,271 |
| 283: Animal Services | 103,085 | 0 | 97,609 | 98,377 | 768 |
| 285: Intergov. Human Svcs | 1,560,203 | 1,126,157 | 1,811,420 | 1,473,361 | (338,059) |
| 286: Health and Human Services | 18,442,198 | 16,017,827 | 20,754,381 | 19,336,036 | (1,418,345) |
| 287: Trillium Behavioral Health | 17,248,751 | 21,124,123 | 19,115,984 | 17,184,666 | (1,931,318) |
| 290: Local Option Tax Levy | 24,808,751 | 25,535,922 | 23,358,442 | 24,951,303 | 1,592,861 |
| DEBT SERVICE | | | | | |
| 323: Lane Events Center | \$114,431 | \$123,961 | \$102,714 | \$101,536 | (1,178) |
| 333: Special Oblig Bond | 6,349,306 | 6,807,983 | 5,513,922 | 4,661,835 | (852,087) |
| CAPITAL | | | | | |
| 435: Capital Improvement | \$7,736,727 | \$7,153,637 | \$8,833,353 | \$5,519,627 | (3,313,726) |
| ENTERPRISE | | | | | |
| 521: Lane Events Center | \$2,838,434 | \$1,001,045 | \$3,575,712 | \$3,928,876 | 353,164 |
| 530: Solid Waste Disposal | 20,906,209 | 19,764,464 | 24,429,488 | 24,698,702 | 269,214 |
| 539: Corrections Commissary | 518,318 | 447,494 | 565,764 | 645,000 | 79,236 |
| 570: Land Management | 5,415,793 | 4,343,663 | 6,374,836 | 6,712,937 | 338,101 |
| INTERNAL SERVICES | | | | | |
| 612: Self Insurance | \$8,458,956 | \$6,444,342 | \$9,761,226 | \$6,375,500 | (3,385,726) |
| 614: Employee Benefit | 15,497,340 | 13,394,045 | 15,282,619 | 10,277,000 | (5,005,619) |
| 615: Pension Bond | 3,864,124 | 1,245,359 | 3,681,259 | 3,874,324 | 193,065 |
| 619: Motor & Equipment Pool | 33,049,109 | 31,132,600 | 33,582,802 | 33,614,839 | 32,037 |
| 627: Intergovernmental Services | 203,156 | 541,065 | 232,546 | 216,539 | (16,007) |
| 653: Technology Replacement | 2,513,380 | 1,822,007 | 3,229,073 | 2,991,040 | (238,033) |
| 654: Information Services | 1,859,611 | 1,705,503 | 896,132 | 700,000 | (196,132) |
| FIDUCIARY | | | | | |
| 714: Retiree Benefit Trust | \$11,132,123 | \$11,209,244 | \$10,671,803 | \$10,750,000 | 78,197 |
| TOTAL FUND BALANCE | \$ 243,598,595 | \$ 229,620,889 | \$ 268,185,829 | \$ 257,440,756 | \$(10,745,073) |

Non-Departmental

Contingency - Authorized by ORS 294.388 to provide a resource for occurrences or emergencies that cannot be foreseen at the time of budget adoption. The Board of Commissioners must authorized use of these funds through a Board Order/Resolution. When authorization is granted, appropriations are transferred from the Contingency account to the designated expenditure account.

| CONTINGENCY BY FUND | | | | | |
|----------------------------------|----------------------------------|----------------------------------|--------------------------------|------------------------------|------------------------------|
| Fund Name | FY 16-17 Final Budget | FY 17-18 Final Budget | FY 18-19 Cur Budget | FY 19-20 Proposed | \$ Chng from Curr |
| 124: General | \$7,611,193 | \$513,500 | \$764,837 | \$770,000 | \$ 5,163 |
| 216: Parks & Open Spaces | 596,390 | 684,805 | 561,387 | 108,185 | (453,202) |
| 222: Law Library | 16,196 | 16,792 | 32,000 | 15,780 | (16,220) |
| 225: Road | 4,839,850 | 5,758,895 | 4,576,031 | 4,415,000 | (161,031) |
| 231: Liquor Law Enforcement | 61,522 | 48,022 | 59,443 | 68,385 | 8,942 |
| 240: Public Land Corners Preserv | 130,354 | 275,277 | 167,986 | 100,000 | (67,986) |
| 244: County Clerk Records | 41,966 | 12,300 | 12,300 | 12,300 | 0 |
| 260: Special Revenue | 2,132,068 | 2,238,780 | 2,167,210 | 2,024,469 | (142,741) |
| 283: Animal Services | 32,200 | 52,129 | 60,701 | 60,701 | 0 |
| 285: Intergov. Human Svcs | 970,310 | 1,338,377 | 0 | 0 | 0 |
| 286: Health and Human Services | 5,300,012 | 12,240,291 | 7,347,018 | 6,194,419 | (1,152,599) |
| 287: Trillium Behavioral Health | 3,600,000 | 8,166,777 | 6,739,845 | 8,054,636 | 1,314,791 |
| 290: Local Option Tax Levy | 23,809,033 | 3,208,899 | 4,213,752 | 4,529,600 | 315,848 |
| 435: Capital Improvement | 160,000 | 2,253,247 | 0 | 500,000 | 500,000 |
| 521: Lane Events Center | 1,037,502 | 1,091,300 | 1,389,803 | 1,442,159 | 52,356 |
| 530: Solid Waste Disposal | 2,658,578 | 3,082,301 | 4,100,132 | 591,936 | (3,508,196) |
| 539: Corrections Commissary | 21,700 | 31,190 | 41,100 | 40,100 | (1,000) |
| 570: Land Management | 2,202,481 | 2,216,081 | 2,238,064 | 2,268,547 | 30,483 |
| 612: Self Insurance | 300,000 | 300,000 | 257,000 | 300,000 | 43,000 |
| 614: Employee Benefit | 1,350,000 | 1,350,000 | 740,909 | 750,000 | 9,091 |
| 619: Motor & Equipment Pool | 5,263,667 | 2,836,445 | 2,684,239 | 2,711,250 | 27,011 |
| 627: Intergovernmental Services | 163,651 | 49,000 | 49,000 | 50,000 | 1,000 |
| 653: Technology Replacement | 375,000 | 396,500 | 874,730 | 1,253,285 | 378,555 |
| 654: Technology Services | 500,000 | 677,500 | 306,724 | 400,000 | 93,276 |
| 714: Retiree Benefit Trust | 302,815 | 500,000 | 500,000 | 500,000 | 0 |
| TOTAL CONTINGENCY | \$ 63,476,488 | \$ 49,338,408 | \$ 39,884,211 | \$ 37,160,752 | \$ (2,723,459) |

The decreasing contingency amounts over the past 4 years has been largely due to a concerted effort to more clearly dilineate between reserves and contingencies, which has resulted in reserve amounts increasing and contingency amounts decreasing.

Non-Departmental

Debt Service – Debt service appropriations provide for the payment of principal and interest on bonds, notes and lines of credit, as well as some debt issuance costs. The County relies primarily on full faith & credit limited tax bonds, which are paid off with existing resources, for most debt issuance needs. General Obligation (G.O.) bonds that are secured by property taxes must be approved by voters. The County has no outstanding G.O. bonds.

The County’s G.O. and full faith and credit debt is rated at “Aa2” by Moody’s Investors Service. The County is limited by ORS 287.053 on limited tax full faith and credit bonds of no more than 1% of real market value of all taxable property within the county. ORS 287.054 similarly provides a debt limit on general obligation bonds of 2% of the real market value.

| FY 19-20 LANE COUNTY BONDED DEBT | | | | | | |
|----------------------------------|-------------|---|-------------|--------------------|--------------------|----------------------|
| Fund | Bond Series | County Project | Bond Type | Principal | Interest | Remaining Principal |
| 323 | 2002 A | Lane Events Center improvements (including refunded 1998) | Limited Tax | \$ 95,000 | \$ 15,105 | \$ 210,000 |
| 323 | 2011 R | Lane Events Center Refunding (partial refunding of 2002A bonds) | Limited Tax | 510,000 | 63,800 | 1,085,000 |
| 333 | 2003 B | Courthouse Plaza | Limited Tax | 40,000 | 7,320 | 130,000 |
| 333 | 2003 B | Elections | Limited Tax | 145,000 | 26,695 | 475,000 |
| 333 | 2009 | Public Health Building | Limited Tax | 815,000 | 20,375 | - |
| 333 | 2009 | AIRS Upgrade | Limited Tax | 100,000 | 2,500 | - |
| 333 | 2009 | Jail HVAC | Limited Tax | 115,000 | 2,875 | - |
| 333 | 2009 | Riverstone Health Clinic Building | Limited Tax | 95,000 | 2,375 | - |
| 333 | 2009 | Mental Health Building (refunded 2000A) | Limited Tax | 445,000 | 34,375 | 465,000 |
| 333 | 2011 | Riverstone Health Clinic Improvements | Limited Tax | 55,000 | 33,393 | 790,000 |
| 333 | 2011 | Richardson Park Marina | Limited Tax | 45,000 | 26,475 | 625,000 |
| 333 | 2011 | Public Works Customer Service Center | Limited Tax | 240,000 | 138,319 | 3,260,000 |
| 333 | 2011 | Lane Events Center Convention Center Roof | Limited Tax | 65,000 | 39,913 | 945,000 |
| 333 | 2011 | Public Service Building/Courthouse HVAC | Limited Tax | 70,000 | 40,113 | 945,000 |
| 333 | 2017 | Public Health Building (refunded 2009A) | Limited Tax | - | 222,850 | 6,120,000 |
| 333 | 2017 | Jail HVAC (refunded 2009A) | Limited Tax | - | 54,738 | 1,505,000 |
| 333 | 2017 | Riverstone Health Clinic Bldg (refunded 2009A) | Limited Tax | - | 45,269 | 1,245,000 |
| 615 | 2002 | PERS | Limited Tax | 1,423,282 | 6,303,284 | 48,149,999 |
| TOTAL | | | | \$4,258,282 | \$7,079,774 | \$ 65,949,999 |

The County also has one outstanding Notes Payable to the Oregon Department of Energy for the Lane County Data Center Remodel project. Total payment for this debt for FY 19-20 will be \$194,132.

Over the past several years, Lane County focused on a plan to reduce or pre-pay debt with one-time funds to reduce interest and annual debt service payments. As part of this effort, funds were identified to pay off portions of the County’s 2009A and 2011A bonds related to 1) the AIRS project; 2) the Road Fund portion of the Customer Service Center; and 3) A portion of the Charnelton Building, also known as the Public Health Building, purchased and remodeled by Lane County. Due to favorable market conditions, on May 31, 2017, the County also issued \$8,870,000 in Full Faith and Credit Refunding Obligations, Series 2017, which was used to advance refund a portion of the Series 2009A bonds. Net proceeds of \$9,897,864, along with County funds of \$6,258,709, were used to purchase Open Market Securities U.S. Treasury notes that were placed in an irrevocable trust with an escrow agent to provide for the payment of the remaining principal and interest due on the Series 2009A bonds. The advance refunding will result in reducing the County’s principal and interest payments by \$3,033,405 over the next 12 years to obtain an economic gain of \$1,843,462. Including the County’s cash contribution to buy down the debt of \$6,258,709, the advance refunding will reduce total principal and interest payments by \$9,292,114 through 2029.

Additional information on the County’s debt can be found in the annual Debt Affordability Report available for review at: www.lanecounty.org/Finance under “Other Reports.”

Non-Departmental

Interfund Loans – are made pursuant to ORS 294.468 and reflect loans made from one County fund to another County fund. Oregon Budget Law requires that loans appropriated for operating purposes must be paid back in the following fiscal year, while capital loans must be repaid within ten years from the date of the loan. The County has also adopted Interfund Loan Policies as part of its Management Policies which can be found in Lane Manual, Chapter 4. Interest rates for Interfund Loan are based upon the Local Government Investment Pool.

| OUTSTANDING INTERFUND LOANS | | | | | | |
|-----------------------------|---------|-----------------|-------------------|------------------------------|--------------|---------------------------|
| Description | Type | Loaning Fund | Receiving Fund | Authorizing Board Order # | Amount | Term |
| Telephone System Upgrade | Capital | Solid Waste | Technology Svc | 17-08-08-05 | \$ 1,673,430 | 08/01/2017- 06/30/2020 |

Non-Departmental

Fund Transfers – Interfund transfers are authorized by ORS 294.361 and ORS 294.463 and consist of transfers of resources between funds. For FY 19-20, the County’s budget contains Interfund Transfers of \$18,507,861 as detailed below:

| INTERFUND TRANSFERS BY FUND | | | | | |
|---|--------------------------|--------------------------|------------------------|----------------------|----------------------|
| Name | FY 16-17 Final Budget | FY 17-18 Final Budget | FY 18-19 Cur Budget | FY 19-20 Proposed | \$ Chng from Curr |
| 124: General | \$11,368,960 | \$11,732,891 | \$12,488,878 | \$13,347,542 | \$ 858,664 |
| 216: Parks & Open Spaces | 71,075 | 69,875 | 73,275 | 71,475 | (1,800) |
| 222: Law Library | 79,305 | 0 | 0 | 0 | 0 |
| 225: Road | 845,000 | 845,000 | 1,000,000 | 1,000,000 | 0 |
| 244: County Clerk Records | 110,826 | 112,842 | 103,110 | 107,914 | 4,804 |
| 260: Special Revenue | 242,160 | 193,520 | 214,684 | 684,617 | 469,933 |
| 285: Intergov. Human Svcs | 291,327 | 1,219,892 | 271,429 | 305,929 | 34,500 |
| 286: Health and Human Services | 1,231,938 | 575,590 | 1,374,768 | 688,433 | (686,335) |
| 287: Trillium Behavioral Health | 6,850,493 | 1,318,068 | 431,729 | 396,551 | (35,178) |
| 435: Capital Improvement | 1,872,268 | 800,441 | 893,036 | 1,100,487 | 207,451 |
| 521: Lane Events Center Fund | 106,913 | 110,113 | 107,513 | 104,913 | (2,600) |
| 612: Self Insurance | 0 | 0 | 4,126,525 | 0 | (4,126,525) |
| 614: Employee Benefit | 2,288,097 | 0 | 4,126,713 | 0 | (4,126,713) |
| 619: Motor & Equipment Pool | 1,493,318 | 312,440 | 700,000 | 700,000 | 0 |
| 627: Intergovernmental Services | 432,594 | 10,682 | 0 | 0 | 0 |
| TOTAL INTERFUND TRANSFERS | \$ 27,284,274 | \$ 17,301,354 | \$ 25,911,660 | \$ 18,507,861 | (7,403,799) |
| INTERFUND TRANSFERS BY FUND TYPE | | | | | |
| Name | FY 16-17 Final Budget | FY 17-18 Final Budget | FY 18-19 Cur Budget | FY 19-20 Proposed | \$ Chng from Curr |
| Transfer to General Fund | \$1,117,924 | \$1,329,456 | \$1,523,023 | \$1,749,043 | \$ 226,020 |
| Transfer to Special Revenue Fund | \$12,207,377 | \$13,268,806 | \$13,117,711 | \$13,790,438 | 672,727 |
| Transfer to Debt Service Fund | \$9,254,563 | \$2,209,971 | \$2,267,688 | \$2,268,380 | 692 |
| Transfer to Enterprise Fund | \$1,270,399 | \$0 | \$50,000 | \$0 | (50,000) |
| Transfer to Internal Service Fund | \$3,434,009 | \$493,122 | \$8,953,238 | \$700,000 | (8,253,238) |
| TOTAL INTERFUND TRANSFERS | \$ 27,284,272 | \$ 17,301,355 | \$ 25,911,660 | \$ 18,507,861 | (7,403,799) |

The decrease in overall Transfers from current year is attributed to the one-time transfer of reserves out of the Self Insurance and Employee Benefit Funds in order to establish a PERS Side Account in FY 18-19.

Of the total County fund transfers, \$2,268,380 represents transfer of funds from Departments budgets to Debt Service Funds to pay the debt detailed in the Debt Service section above. The prepayment of the AIRS Project, Charnelton Building and Customer Service Center debts appears in the FY 16-17 transfer to Debt Service Fund totals.

Transfers for FY 19-20 from the General Fund to Special Revenue Fund consists of \$12,329,222 in ongoing financial support for services contained in other County Funds such as Youth Services, Veteran Services, Public Health, Behavioral Health, and Animal Services. An annual transfer of \$50,000 is also transferred annually to support Elections equipment replacement needs. In addition, \$858,320 is transferred to Debt Service for the Charnelton Building and Jail HVAC system debt service payments. Two additional one-time transfers of \$100,000 and \$10,000 are occurring in FY 19-20 for replacement of Election servers and purchase of warehouse shelving.

Non-Departmental

Reserves – Reserves are resources set aside for future use, cash flow coverage or held for emergency uses. Appropriate reserve levels support the County’s bond rating, which then allows issuance of debt at lower interest rates. In appropriation resolutions passed by the Board of Commissioner, reserves appear in one-lump sum as “Total Unappropriated and Reserve Amounts, all Funds.” Details of the change in Reserve levels from current year to FY 19-20 are detailed below. Reserves are one-time funds – meaning that once they are spent, they do not replenish without additional resources or reduced expenses. County policy indicates that one-time funds should not be spent on ongoing expenditures in order to maintain structural balance within the budget.

The decrease from FY 18-19 is due in part to the movement of funds from the contingency account line to reserves as explained in the Contingency section of this document. In addition, one-time funds received from Secure Rural Schools in FY 18-19 were spent and will not be replenished in FY 19-20 due to the lack of additional SRS payment authorization.

| RESERVES BY FUND | | | | |
|-----------------------------------|------------------------|-----------------------|-----------------------|---|
| Name | FY 18-19 Cur Budget | FY 19-20 Proposed | \$ Chng from Curr | Restrictions on Use |
| 124: General | \$24,743,350 | \$23,964,247 | \$ (779,103) | Lane Manual Chapter 4 Reserve Policy |
| 216: Parks & Open Spaces | 87,574 | 579,645 | 492,071 | Transient Room Tax; Car Rental Tax |
| 222: Law Library | 380,293 | 422,814 | 42,521 | ORS 357.203; State Court fees |
| 225: Road | 29,113,908 | 26,994,992 | (2,118,916) | ORS 366.739&366.570; OR Constitution Art IX, Sec 3a |
| 240: Public Land Corners Preserve | 695,781 | 763,767 | 67,986 | ORS 203.148 |
| 244: County Clerk Records | 237,863 | 172,389 | (65,474) | ORS 205.365 |
| 250: Title III Projects Fund | 3,751,860 | 3,057,802 | (694,058) | Secure Rural Schools Federal Law |
| 260: Special Revenue | 7,625,779 | 7,876,767 | 250,988 | 6 subfunds w/various federal, state & grant revenue |
| 283: Animal Services | 37,676 | 38,038 | 362 | Lane Manual Chapter 4 Reserve Policy |
| 285: Intergov. Human Svcs | 1,338,377 | 1,327,437 | (10,940) | Federal, State & Local Grants |
| 286: Health and Human Services | 3,440,477 | 2,779,890 | (660,587) | Federal, State & Local Grants |
| 287: Trillium Behavioral Health | 6,739,845 | 8,054,636 | 1,314,791 | Federal, State & Local Grants |
| 290: Local Option Tax Levy | 17,261,850 | 20,115,477 | 2,853,627 | Restricted by Voters |
| 323: Lane Events Center Debt | 102,714 | 104,631 | 1,917 | Transient Room Tax |
| 333: Special Obligation Bond | 4,666,077 | 3,808,499 | (857,578) | Reserved for future Debt Service Payments |
| 435: Capital Improvement | 928,093 | 505,311 | (422,782) | Lane Manual 4.010(3)(e) |
| 521: Lane Events Center | 2,539,073 | 2,031,018 | (508,055) | Transient Room Tax |
| 530: Solid Waste Disposal | 20,613,570 | 26,425,200 | 5,811,630 | OAR Division 94.0140-94.0145 |
| 539: Corrections Commissary | 589,775 | 595,384 | 5,609 | Self-supporting service |
| 570: Land Management | 4,160,668 | 4,238,832 | 78,164 | Title III and committed fees |
| 612: Self Insurance | 6,374,089 | 6,753,646 | 379,557 | Self-insured reserves; ORS 294.343. |
| 614: Employee Benefit | 17,656,853 | 7,806,524 | (9,850,329) | Lane Code 2.600; self-funded health reserve |
| 615: Pension Bond Fund | 3,874,324 | 4,301,435 | 427,111 | Debt Service reserves for PERS Bond |
| 619: Motor & Equipment Pool | 27,015,279 | 26,305,706 | (709,573) | ORS 294.343; Future equipment replacement |
| 627: Intergovernmental Services | 163,114 | 157,360 | (5,754) | ORS 294.343 |
| 653: Technology Replacement | 1,324,586 | 1,466,840 | 142,254 | ORS 294.343; five year technology replace cycle |
| 714: Retiree Benefit Trust | 10,255,429 | 10,330,158 | 74,729 | Lane Code 2.500(1)(2); legacy employee benefit |
| TOTAL RESERVES | \$ 195,718,277 | \$ 190,978,445 | \$ (4,739,832) | |

Non-Departmental

General Fund - The General Expense budget for the General Fund provides for mandated and essential payments and services that cannot be allocated to individual departments. These payments include legal advertising, Metro Television, federal lobbying contract, various association dues and agreements, and the General Fund Reserves. This portion of the budget also contains the General Fund reserve.

Risk & Benefits Funds - The three funds within the Risk & Benefits are non-departmental programs for administering the County's liability and employee benefit programs, which include but are not limited to: health and retirement benefits, unemployment insurance, workers compensation insurance, and self-insurance for general liability. These internal service funds are built upon the collection of revenues from departments and other funds. The Benefits Fund is based on a combination of "per employee" and "percentage of payroll" costs. This fund also contains a subfund for the County's Self-Funded health insurance expenses and appropriate reserve as established by an external actuary. The Risk Self-Insurance fund is based on a combination of each department's past claims experience and future risk exposure and a percentage of payroll costs. The Retiree Benefit trust is based on a percentage of payroll costs based upon an external annual actuary review.

Title III Fund – The Title III Fund was established with the passage of the Secure Rural Schools and Community Self-Determination Act began in 2000 which provided funding for timber dependent counties in regions with substantial holdings of federal forests. The original act, in effect through 2006, has been extended multiple times. Beginning with 2008, each renewal has been a decrease in the prior funding levels. This funding was again renewed in April, 2018 and resulted in approximately \$2 million in additional funding for projects as allowed under the legislation. Lane County currently uses the funds for Search & Rescue, Dunes Patrol, Law Enforcement on Federal Lands and Firewise Communities program.

Tourism - Transient Room Tax is charged for the short-term occupancy in any hotel, private home or recreational vehicle park in Lane County. The revenue collected from the Transient Room Tax imposed by Lane Code 4.100 are to be used for administration of the tax, refunds or credits authorized by Lane Code 4.100, bond payments for the Fairgrounds Capital Improvement Bonds, enhancement of the Visitor Industry, Museums, Special & Rural Projects and Parks. The County contracts with the City of Eugene to act as the Tax Administrator.

Video Lottery – Video Lottery funds are received from the Oregon State Lottery Fund which is governed by Oregon Constitution, Article XV Section 4. The use of lottery funds is strictly applied to programs and activities which support economic development in Lane County. Lane County anticipates just over \$1.6 million in lottery funds for FY 19-20, which supports the Economic Development Staff in County Administration, funds a Land Management Planner focused on long range planning efforts, provides support to Youth Services job education schooling, support programs at Workforce Partnership and provides infrastructure funds for local economic development efforts.

Pass thru Funds – include the *Court Facility Security Fund* which consist of a portion of criminal traffic fines assessed in municipal, state and justice courts; *Extension Service Levy Fund* which consists of the local option levy passed in May 2017 which provides funding to the OSU 4-H Extension Service Program; and the *County School Fund* which consists of pass through of state and federal time funds which are paid directly to Lane Education Service District who then distributes the funds to Lane County school districts.

Resource & Expenditure line item details for the items contained within the General Expense portion of the Non-Departmental budget, excluding Fund Balance, Contingency, Debt Service & Reserves (which are detailed countywide in the charts in this section), are found on the following pages.

Non-Departmental

| RESOURCE DETAIL | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|----------------|
| | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | \$ Chng | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCE ACCOUNTS | | | | | | |
| Payments In-Lieu Of Taxes | 643,218 | 2,242,245 | 720,000 | 0 | (720,000) | -100.00% |
| Current Year Property Tax | 38,026,531 | 39,936,693 | 40,852,328 | 42,994,565 | 2,142,237 | 5.24% |
| Prior Years Property Taxes | 882,224 | 759,905 | 800,050 | 755,000 | (45,050) | -5.63% |
| In Lieu Of Taxes | 594,715 | 649,118 | 752,191 | 768,431 | 16,240 | 2.16% |
| Severance Tax | 44,933 | 27,163 | 20,000 | 30,000 | 10,000 | 50.00% |
| Transient Room Tax | 4,287,494 | 4,466,201 | 4,608,457 | 4,585,357 | (23,100) | -0.50% |
| Car Rental Tax | 1,673,296 | 1,775,928 | 1,827,444 | 1,787,707 | (39,737) | -2.17% |
| County Marijuana Tax | 1,807 | 20,668 | 18,500 | 31,000 | 12,500 | 67.57% |
| Miscellaneous Taxes | 18,480 | 16,875 | 17,410 | 18,000 | 590 | 3.39% |
| TAXES & ASSESSMENTS | 46,172,698 | 49,894,796 | 49,616,380 | 50,970,060 | 1,353,680 | 2.73% |
| Metro Cable Franchise | 486,417 | 466,961 | 505,000 | 399,251 | (105,749) | -20.94% |
| Rural Cable Franchise | 145,587 | 153,377 | 151,000 | 154,499 | 3,499 | 2.32% |
| LICENSES & PERMITS | 632,004 | 620,338 | 656,000 | 553,750 | (102,250) | -15.59% |
| Circuit Court Fines | 186,461 | 211,984 | 195,000 | 185,400 | (9,600) | -4.92% |
| State Court Facility & Security | 129,595 | 123,865 | 125,000 | 125,000 | 0 | 0.00% |
| Drivers License Suspension | 158,146 | 0 | 0 | 0 | 0 | 0.00% |
| Criminal Fine & Assessment | 8,201 | 124,550 | 169,000 | 128,300 | (40,700) | -24.08% |
| County Infractions Forfeitures | 45,000 | 35,000 | 0 | 0 | 0 | 0.00% |
| Forfeitures Other | 0 | 5,254 | 0 | 0 | 0 | 0.00% |
| FINES, FORFEITURES, PENALTIES | 527,403 | 500,653 | 489,000 | 438,700 | (50,300) | -10.29% |
| National Forest Timber Sales | 350,390 | 1,991,921 | 1,992,160 | 354,824 | (1,637,336) | -82.19% |
| O & C Timber Sales | 2,871,131 | 4,485,864 | 3,767,487 | 2,500,000 | (1,267,487) | -33.64% |
| Flood Control Leases | 736 | 782 | 750 | 750 | 0 | 0.00% |
| Taylor Grazing Act | 0 | 59 | 0 | 0 | 0 | 0.00% |
| Federal Title III Projects | 0 | 779,329 | 1,079,196 | 0 | (1,079,196) | -100.00% |
| FEDERAL REVENUES | 3,222,257 | 7,257,954 | 6,839,593 | 2,855,574 | (3,984,019) | -58.25% |
| Timber Sales | 854,634 | 1,243,261 | 1,202,500 | 1,377,750 | 175,250 | 14.57% |
| Video Lottery Revenue | 1,504,943 | 1,617,595 | 1,560,600 | 1,607,418 | 46,818 | 3.00% |
| Video Lottery Grant | 838,905 | 922,115 | 935,472 | 875,000 | (60,472) | -6.46% |
| Liquor Tax | 1,931,426 | 2,023,615 | 1,970,055 | 2,228,850 | 258,795 | 13.14% |
| Amusement Device Tax | 82,396 | 81,819 | 82,500 | 82,500 | 0 | 0.00% |
| Cigarette Tax | 319,793 | 313,636 | 310,200 | 304,226 | (5,974) | -1.93% |
| Marijuana Tax | 0 | 1,660,787 | 400,000 | 1,200,000 | 800,000 | 200.00% |
| OTHER STATE REVENUES | 5,532,098 | 7,862,828 | 6,461,327 | 7,675,744 | 1,214,417 | 18.80% |
| Plan Contributions | 70,925 | 202,334 | 500,000 | 600,000 | 100,000 | 20.00% |
| Discounts and Rebates | 804,483 | 723,414 | 625,000 | 650,000 | 25,000 | 4.00% |
| Miscellaneous Fees/Reimbursement | 8,500 | 305 | 0 | 0 | 0 | 0.00% |
| Refunds & Reimbursements | 822,383 | 226,047 | 138,207 | 150,000 | 11,793 | 8.53% |
| Deferred Comp Admin Fee | 84,855 | 69,233 | 50,000 | 47,500 | (2,500) | -5.00% |
| Benefits | 51,079,982 | 50,772,972 | 52,760,769 | 27,677,529 | (25,083,240) | -47.54% |
| Benefits HDHP Plan | 0 | 0 | 0 | 6,341,900 | 6,341,900 | 100.00% |
| Benefits Plus Plan | 0 | 0 | 0 | 2,095,000 | 2,095,000 | 100.00% |
| Benefits CoPay Plan | 0 | 0 | 0 | 18,863,100 | 18,863,100 | 100.00% |
| Employer PERS | 10,321,996 | 12,682,651 | 14,145,736 | 18,650,196 | 4,504,460 | 31.84% |
| Employer OPSRP | 0 | 0 | 126,369 | 137,972 | 11,603 | 9.18% |

Non-Departmental

| RESOURCE DETAIL | | | | | | |
|----------------------------------|--------------------|--------------------|----------------------|----------------------|--------------------|-------------------|
| | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Curr Bgt | FY 19-20 Proposed | \$ Chng Fr Curr | % Chng Fr Curr |
| Employee PERS | 5,307,864 | 5,484,987 | 6,188,916 | 6,651,768 | 462,852 | 7.48% |
| FEES AND CHARGES | 68,500,988 | 70,161,944 | 74,534,997 | 81,864,965 | 7,329,968 | 9.83% |
| County Indirect Revenue | 306,605 | 304,100 | 346,063 | 312,747 | (33,316) | -9.63% |
| ADMINISTRATIVE CHARGES | 306,605 | 304,100 | 346,063 | 312,747 | (33,316) | -9.63% |
| Investment Earnings | 714,228 | 1,054,471 | 779,640 | 1,102,495 | 322,855 | 41.41% |
| INTEREST EARNINGS | 714,228 | 1,054,471 | 779,640 | 1,102,495 | 322,855 | 41.41% |
| Proceeds of Refunding Bond | 8,870,000 | 0 | 0 | 0 | 0 | 0.00% |
| Premium - Debt issuance | 1,027,864 | 0 | 0 | 0 | 0 | 0.00% |
| BOND SALES | 9,897,864 | 0 | 0 | 0 | 0 | 0.00% |
| Transfer Fr General Fund (100) | 875,008 | 854,910 | 858,945 | 858,320 | (625) | -0.07% |
| Transfer Fr Spec Rev Funds (200) | 7,670,775 | 645,465 | 656,137 | 668,659 | 12,522 | 1.91% |
| Transfer Fr Capital Fund (400) | 601,869 | 599,483 | 645,093 | 652,635 | 7,542 | 1.17% |
| Transfer Fr Enterprise Fd (500) | 106,913 | 110,113 | 107,513 | 104,913 | (2,600) | -2.42% |
| Transfer Fr Int Svc Fnds (600) | 2,288,097 | 0 | 8,253,238 | 0 | (8,253,238) | -100.00% |
| FUND TRANSFERS | 11,542,660 | 2,209,971 | 10,810,313 | 2,284,527 | (8,525,786) | -78.87% |
| TOTAL RESOURCES | 147,048,806 | 139,867,056 | 150,533,313 | 148,058,562 | (2,474,751) | -1.64% |

Non-Departmental

| EXPENDITURE DETAIL | | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------|
| | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | \$ Chng | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Extra Help | 1 | 0 | 0 | 0 | 0 | 0.00% |
| PERSONNEL SERVICES | 1 | 0 | 0 | 0 | 0 | 0.00% |
| Professional & Consulting | 3,948,852 | 4,103,845 | 4,612,108 | 4,525,918 | (86,190) | -1.87% |
| Relief & Assistance | 0 | 0 | 1,500,000 | 0 | (1,500,000) | -100.00% |
| Support Services | 8,500 | 0 | 0 | 30,000 | 30,000 | 100.00% |
| Intergovernmental Agreements | 435,274 | 427,644 | 2,225,864 | 2,048,071 | (177,793) | -7.99% |
| Agency Payments | 4,568,785 | 5,947,347 | 5,822,908 | 5,436,737 | (386,171) | -6.63% |
| Telephone Services | 2,346 | 101,773 | 2,920 | 2,920 | 0 | 0.00% |
| General Liability | 0 | 0 | 1,452 | 9,221 | 7,769 | 535.06% |
| SAIF Assessments | 92,243 | 126,795 | 132,000 | 135,000 | 3,000 | 2.27% |
| ER PERS/OPSRP | 9,956,515 | 12,739,155 | 14,205,066 | 18,788,168 | 4,583,102 | 32.26% |
| PERS 6% IAP | 5,116,057 | 5,496,329 | 6,188,916 | 6,651,768 | 462,852 | 7.48% |
| Insurance Premiums | 15,341,345 | 16,026,560 | 17,530,333 | 18,856,053 | 1,325,720 | 7.56% |
| Claims | 21,835,410 | 25,369,671 | 25,612,813 | 26,994,000 | 1,381,187 | 5.39% |
| Maintenance of Equipment | 2,088 | 3,314 | 10,000 | 10,000 | 0 | 0.00% |
| Operating Licenses & Permits | 0 | 1,082 | 0 | 0 | 0 | 0.00% |
| Real Estate & Space Rentals | 51,854 | 45,668 | 50,355 | 51,870 | 1,515 | 3.01% |
| Metro Cable Commission | 81,926 | 100,863 | 99,739 | 102,731 | 2,992 | 3.00% |
| Fleet Services Rentals | 0 | 71 | 0 | 0 | 0 | 0.00% |
| County Indirect Charges | 435,069 | 499,346 | 489,066 | 493,101 | 4,035 | 0.83% |
| Direct/Technology Serv | 0 | 95 | 5,399 | 0 | (5,399) | -100.00% |
| Office Supplies & Expense | 0 | 258 | 4,220 | 3,000 | (1,220) | -28.91% |
| Membrshp/Professional Licenses | 580 | 385 | 8,400 | 8,400 | 0 | 0.00% |
| Printing & Binding | 31,724 | 0 | 20,000 | 0 | (20,000) | -100.00% |
| Advertising & Publicity | 4,267 | 7,228 | 15,251 | 15,108 | (143) | -0.94% |
| Small Tools & Equipment | 8,973 | 0 | 0 | 0 | 0 | 0.00% |
| Special Supplies | 984 | 1,102 | 6,500 | 7,500 | 1,000 | 15.38% |
| Business Expense & Travel | 0 | 819 | 0 | 0 | 0 | 0.00% |
| Committee Stipends & Expense | 645 | 695 | 1,000 | 1,000 | 0 | 0.00% |
| Awards & Recognition | 3,416 | (4,311) | 6,000 | 0 | (6,000) | -100.00% |
| Outside Education & Travel | 7,971 | 3,135 | 8,500 | 7,900 | (600) | -7.06% |
| Miscellaneous Payments | 44,217 | 123,416 | 26,500 | 26,500 | 0 | 0.00% |
| Account Funding/Contributions | 1,643,384 | 1,790,555 | 1,938,959 | 2,103,549 | 164,590 | 8.49% |
| MATERIALS & SERVICES | 63,622,426 | 72,912,838 | 80,524,269 | 86,308,515 | 5,784,246 | 7.18% |
| Improvements | 19,109 | 108,775 | 200,000 | 50,000 | (150,000) | -75.00% |
| CAPITAL PROJECTS | 19,109 | 108,775 | 200,000 | 50,000 | (150,000) | -75.00% |
| TOTAL EXPENDITURES | \$63,641,536 | \$73,021,613 | \$80,724,269 | \$86,358,515 | \$5,634,246 | 6.98% |

Non-Departmental

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